



# Special Notice

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## STATE BOARD OF EQUALIZATION

450 N STREET  
SACRAMENTO, CA 95814

### BOARD MEMBERS

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### EXECUTIVE DIRECTOR CYNTHIA BRIDGES

BOE WEBSITE AND  
BOARD MEMBER CONTACT  
INFORMATION  
[www.boe.ca.gov](http://www.boe.ca.gov)

CUSTOMER SERVICE  
CENTER  
**1-800-400-7115**  
TTY  
**711**

## Tax Repayment Available for Qualified Itinerant Veteran Vendors

If you are a qualified itinerant veteran vendor, you may receive a repayment of sales tax, interest, and penalties you paid to the Board of Equalization (BOE) from April 1, 2002 to March 31, 2010. You must have been a qualified itinerant veteran vendor at the time the sales were made. This repayment only applies to sales in which you did not collect sales tax reimbursement from your customers. The repayment amount you receive will be reduced by any amounts that were previously refunded, credited, or paid to you.

### Who qualifies for the repayment?

Qualified itinerant veteran vendors are generally those who

- were honorably discharged from the United States Armed Forces;
- are sole proprietors with no employees;
- have no permanent place of business in this state; and
- are unable to obtain a livelihood by manual labor due to a service related disability.

*Examples of qualified itinerant veteran vendors include:*

Swap meet or flea market vendors, lunch wagon operators, caterers, and coffee cart providers.

*Examples of goods and services commonly sold by qualified itinerant veteran vendors include:*

Meals, firewood, fireworks, automotive tools, home repair services, and mobile windshield repairs.

### What do I need to do?

If you qualify for a repayment of tax paid, complete and submit [BOE-101, Claim for Refund or Credit](#) to the BOE before January 1, 2016. This form is located on the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) under the [Forms & Pubs](#) tab.

Refund requests will be considered for payments of sales tax, interest, and penalties on sales of items for \$100 or less (excluding alcoholic beverages) made between April 1, 2002, and March 31, 2010. Refunds will not be issued before January 1, 2016. The law places a limit on the total amount of money available to make repayments. Therefore, if the amount of approved claims exceeds the authorized limit, the BOE will prorate the repayment amounts due to each qualified veteran.

### How do I obtain more information?

For more information, please see [Assembly Bill 919](#), Ch. 643 (2014). You may also call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available to assist you weekdays from 8:00 a.m. to 5:00 p.m., (Pacific time), except state holidays.